

CIGARETTE AND TOBACCO PRODUCTS USE TAX RETURN

		YOUR ACCOUNT NO.

BOARD USE ONLY		
RR-B/A	AUD	REG
RR-QS	FILE	REF
EFF		

BOARD OF EQUALIZATION
EXCISE TAXES DIVISION
PO BOX 942879
SACRAMENTO CA 94279-6069

MAKE CHANGES
IF NAME OR
ADDRESS
IS INCORRECT

**READ INSTRUCTIONS
BEFORE PREPARING**

GENERAL INFORMATION

The California State Board of Equalization (Board) is responsible for administering the California Sales and Use Tax Law.

FILING REQUIREMENTS

Everyone who purchases untaxed cigarettes or untaxed tobacco products must file a return with the Board reporting the amount of cigarettes and tobacco products received. The return is due on or before the last day of the month following the receipt of the untaxed cigarettes or untaxed tobacco products and must be submitted with the amount of tax due. The tax applies to any quantity of untaxed cigarettes shipped to a user or consumer in California from a seller outside of California.

*Tobacco products include, but are not limited to, all forms of cigars, smoking tobacco, chewing tobacco, snuff, and other articles or products made of, or containing at least 50 percent tobacco. **This does not include cigarettes or little cigars (which are classified as cigarettes).***

ROUND CENTS TO THE
NEAREST WHOLE DOLLAR

1. Total cost of cigarettes purchased (less shipping charges if separately stated)	1.	\$.00
2. Total cost of other tobacco products purchased (less shipping charges if separately stated)	2.	\$.00
3. Total excise tax due <i>(enter amount from line 7 of the excise tax return)</i>	3.	\$.00
4. Cigarette/Tobacco purchases subject to use tax <i>(add lines 1, 2 and 3)</i>	4.	\$.00
5. Enter county code <i>(refer to table on the back of this form for county and city codes)</i>	5.		
6. Use tax rate <i>(enter rate listed on the county and city code list)</i>	6.		
7. Total use tax <i>(multiply line 4 by line 6)</i>	7.	\$.00
8. Penalty <i>[multiply line 7 by 10% (.10) if payment is made after due date]</i>	PENALTY 8.	\$.00
9.	INTEREST 9.	\$.00
10. TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 7, 8 and 9)</i>	10.	\$.00

I hereby certify that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

PRINT/TYPE NAME AND TITLE

SIGNATURE

PHONE NUMBER

DATE

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MAKE CHECK OR MONEY ORDER PAYABLE TO STATE BOARD OF EQUALIZATION.

Always write your account number on your check or money order. Make a copy of this document for your records.

TABLE OF COUNTY AND CITY CODES

The table below lists the counties and cities in California with their designated code and use tax rate. Locate the county to which your cigarette and/or tobacco products were shipped. Enter that county's code on line 5 and the tax rate on line 6 of the tax return.

CODE	COUNTY	RATE
01	ALAMEDA	.0825
02	ALPINE	.0725
03	AMADOR	.0725
04	BUTTE	.0725
05	CALAVERAS	.0725
06	COLUSA	.0725
07	CONTRA COSTA	.0825
08	DEL NORTE	.0725
09	EL DORADO COUNTY	
09A	CITY OF PLACERVILLE ----- ALL OTHER AREAS	---.0750 .0725
10	FRESNO COUNTY	
10A	CITY OF CLOVIS ----- ALL OTHER AREAS	---.08175 .07875
11	GLENN	.0725
12	HUMBOLDT	.0725
13	IMPERIAL COUNTY	
13A	CALEXICO ----- ALL OTHER AREAS	---.0825 .0775
14	INYO	.0775
15	KERN	.0725
16	KINGS	.0725
17	LAKE COUNTY	
17A	CITY OF CLEARLAKE ----- ALL OTHER AREAS	---.0775 .0725
18	LASSEN	.0725
19	LOS ANGELES COUNTY	
19A	CITY OF AVALON ----- ALL OTHER AREAS	---.0875 .0825
20	MADERA	.0775
21	MARIN	.0725
22	MARIPOSA	.0775
23	MENDOCINO	.0725
24	MERCED	.0725
25	MODOC	.0725
26	MONO	.0725
27	MONTEREY	.0725
28	NAPA	.0775

CODE	COUNTY	RATE
29	NEVADA COUNTY	
29A	CITY OF TRUCKEE ----- ALL OTHER AREAS	---.07875 .07375
30	ORANGE	.0775
31	PLACER	.0725
32	PLUMAS	.0725
33	RIVERSIDE	.0775
34	SACRAMENTO	.0775
35	SAN BENITO	.0725
36	SAN BERNARDINO	.0775
37	SAN DIEGO	.0775
38	SAN FRANCISCO	.0850
39	SAN JOAQUIN	.0775
40	SAN LUIS OBISPO	.0725
41	SAN MATEO	.0825
42	SANTA BARBARA	.0775
43	SANTA CLARA	.0825
44	SANTA CRUZ	.0800
45	SHASTA	.0725
46	SIERRA	.0725
47	SISKIYOU	.0725
48	SOLANO	.07375
49	SONOMA	.0750
50	STANISLAUS	.07375
51	SUTTER	.0725
52	TEHAMA	.0725
53	TRINITY	.0725
54	TULARE	.0725
55	TUOLUMNE	.0725
56	VENTURA	.0725
57	YOLO COUNTY	
57A	CITY OF WOODLAND ----- ALL OTHER AREAS	---.0775 .0725
58	YUBA	.0725

IMPORTANT INFORMATION

FEDERAL LAW REQUIREMENT

Under Federal Law (15 U.S.C.A. sections 375-378), commonly referred to as the Jenkins Act, any person who sells or transfers for profit cigarettes into this state to other than a licensed distributor must report each shipment to the state tax administrator, including the name and address of the person to whom the shipment was made. In compliance with the Jenkins Act, the Board of Equalization (Board) has been notified that cigarettes were shipped to you.

STATE LAW REQUIREMENT

The California Cigarette and Tobacco Products Tax Law (Part 13, Division 2 of the Revenue and Taxation Code, beginning at section 30001) imposes an **excise tax** on the first distribution of cigarettes and tobacco products in the state. *Distribution* is defined to mean the sale, use, or consumption of untaxed cigarettes or tobacco products. *Use or consumption* is defined to include simply owning the cigarettes or tobacco products.

The California Sales and Use Tax Law (Part 1, Division 2, Chapter 3 of the Revenue and Taxation Code, beginning at section 6201) imposes a **use tax** on the storage, use or other consumption in this state of tangible personal property (including cigarettes and other tobacco products) purchased from any out-of-state retailer.

If you do not intend to sell the untaxed cigarettes or tobacco products that were shipped to you from out-of-state, you must pay the California Cigarette and Tobacco Products Tax and the California Sales and Use Tax directly to the Board. The cigarette and tobacco products excise tax is due by the 25th day of the month following each quarterly period. The use tax is due by the last day of the month following each quarterly period. For your convenience, enclosed are returns that will allow you to report and pay your excise and use taxes. Instructions for completing the returns are enclosed. The excise tax instructions are on the back of the excise tax return. The use tax instructions are on the back of this page. **NOTE:** Figures from the excise tax return will be entered on the use tax return. The excise tax return **must** be completed first.

If you intend to sell any untaxed cigarettes or tobacco products shipped to you from out-of-state, you must register with the Board.

If the returns are not filed by the due date shown on the front of the return, a billing may be issued for the tax, interest and penalty due.

INSTRUCTIONS - CIGARETTE AND TOBACCO PRODUCTS USE TAX RETURN

RETURN PREPARATION

NOTE: Figures from the excise tax return will be entered on this return. The excise tax return **must** be completed first.

- Line 1. Total cost of cigarettes.** Enter the total cost of the cigarettes you purchased. Do not include shipping charges if they are separately stated on your invoice.
- Line 2. Total cost of other tobacco products.** Enter the total purchase price of the tobacco products purchased. Do not include shipping charges if they are separately stated on your invoice.
- Line 3. Total excise tax due.** Enter amount from line 7 of your excise tax return.
- Line 4. Cigarette/Tobacco purchases subject to use tax.** Add lines 1, 2 and 3.
- Line 5. Enter county code.** Refer to the table of "County and City Codes" on back of return. Enter the code of the county to which your purchases were shipped.
- Line 6. Use tax rate.** Refer to the table of "County and City Codes" on back of return. Enter the use tax rate of the county to which your purchases were shipped.
- Line 7. Total use tax.** Multiply line 4 by the rate entered on line 6.
- Line 8. Penalty.** *If your return and/or tax payment is filed after the due date shown at the top of this return, a 10 percent penalty is due.* Multiply line 7 by 0.10 and enter the result on line 8.
- Line 9. Interest.** *If your return and/or tax payment is filed after the due date shown at the top of this return, you must pay interest charges in addition to penalty charges. (You owe one month's interest for each month or portion of a month the payment is overdue. For example, if your payment is one month and two weeks overdue, you owe two months' interest.)* Multiply line 7 by the interest rate shown on line 9 for one month's interest. Then multiply your result by the number of months the return is late. Enter the result on line 9.
- Line 10. Total amount due and payable.** Add lines 7, 8 and 9.

Sign and date the return. Make your check payable to the State Board of Equalization and mail your payment and return, by the due date, in the enclosed envelope.

IF YOU WISH ADDITIONAL INFORMATION, PLEASE CONTACT THE STATE BOARD OF EQUALIZATION,
EXCISE TAXES DIVISION, P.O. BOX 942879, SACRAMENTO, CA 94279-0056, TELEPHONE 1-800-400-7115.